

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 2055

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Hearing Aid Assistance Tax Credit Act".

SEC. 2. CREDIT FOR HEARING AIDS FOR SENIORS AND DEPENDENTS.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to nonrefundable personal credits) is amended by inserting after section 25B the following new section:

"SEC. 25C CREDIT FOR HEARING AIDS.

"(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter an amount equal to the amount paid during the taxable year, not compensated by insurance or otherwise, by the taxpayer for the purchase of any qualified hearing aid.

"(b) MAXIMUM AMOUNT.—The amount allowed as a credit under subsection (a) shall not exceed \$500 per qualified hearing aid.

"(c) QUALIFIED HEARING AID.—For purposes of this section, the term 'qualified hearing aid' means a hearing aid—

"(1) which is described in section 874.3300 of title 21, Code of Federal Regulations, and is authorized under the Federal Food, Drug, and Cosmetic Act for commercial distribution, and

"(2) which is intended for use—

"(A) by the taxpayer, but only if the taxpayer (or the spouse intending to use the hearing aid, in the case of a joint return) is age 55 or older, or

"(B) by an individual with respect to whom the taxpayer, for the taxable year, is allowed a deduction under section 151(c) (relating to deduction for personal exemptions for dependents).

"(d) ELECTION ONCE EVERY 5 YEARS.—This section shall apply to any individual for any taxable year only if such individual elects (at such time and in such manner as the Secretary may by regulations prescribe) to have this section apply for such taxable year. An election to have this section apply may not be made for any taxable year if such election is in effect with respect to such individual for any of the 4 taxable years preceding such taxable year.

"(e) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under subsection (a) for any expense for which a deduction or credit is allowed under any other provision of this chapter."

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 of such Code is amended by inserting after the item relating to section 25B the following new item:

"Sec. 25C. Credit for hearing aids."

(h) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2003.

By Mr. COLEMAN (for himself and Mr. DAYTON):

S. 2057. A bill to require the Secretary of Defense to reimburse members of the United States Armed Forces for certain transportation expenses incurred by the members in connection with leave under the Central Command Rest and Recuperation Leave Program before the program was expanded to include domestic travel; to the Committee on Armed Services.

Mr. COLEMAN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 2057

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. REIMBURSEMENT OF CERTAIN TRANSPORTATION COSTS INCURRED BY MEMBERS OF THE UNITED STATES ARMED FORCES ON REST AND RECUPERATION LEAVE.

The Secretary of Defense shall reimburse a member of the United States Armed Forces for transportation expenses incurred by such member for one round trip by such member between two locations within the United States in connection with leave taken under the Central Command Rest and Recuperation Leave Program during the period beginning on September 25, 2003, and ending on December 18, 2003.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 297—CONGRATULATING THE SAINT JOHN'S UNIVERSITY, COLLEGEVILLE, MINNESOTA, FOOTBALL TEAM FOR WINNING THE 2003 NATIONAL COLLEGIATE ATHLETIC ASSOCIATION DIVISION III FOOTBALL CHAMPIONSHIP

Mr. DAYTON (for himself and Mr. COLEMAN) submitted the following resolution; which was considered and agreed to:

S. RES. 297

Whereas Saint John's University defeated Mount Union College of Alliance, Ohio, by a score of 24-6 in Stagg Bowl XXXI on Saturday, December 20, 2003;

Whereas Saint John's University finished the season 14-0, with the football program holding the all-time record for victories in Division III at 508-213-24 in 93 seasons;

Whereas the 2003 Championship is the first National Championship won by the Saint John's University football team since 1976 and the fourth in the history of the school;

Whereas the 2003 Championship capped a season in which Coach John Gagliardi of Saint John's University became the winningest football coach in the history of the National Collegiate Athletic Association;

Whereas Blake Elliott, the senior wide receiver of Saint John's University, was the recipient of the 2003 Gagliardi Trophy as the most outstanding Division III football player in the United States in 2003;

Whereas the Saint John's University Johnnies, by winning the championship game, cracked Mount Union's National Collegiate Athletic Association-record winning streak of 55 games in a row;

Whereas loyal fans of Saint John's University, enough to fill 3 chartered planes, were among the crowd of 5,073 who attended the 2003 Amos Alonzo Stagg Bowl in the freezing cold of Salem, Virginia, with many more watching the nationally televised game; and

Whereas all of the players of the Saint John's University team showed tremendous dedication throughout the season to realize the goal of winning the National Championship: Now, therefore, be it

Resolved, That the Senate—

(1) commends the Saint John's University football team for winning the 2003 National Collegiate Athletic Association Division III Football Championship;

(2) recognizes the achievements of all of the players, coaches, and support staff of the team and invites them to the United States Capitol Building to be honored; and

(3) directs the Secretary of the Senate to make available enrolled copies of this resolution to Saint John's University for appropriate display.

SENATE CONCURRENT RESOLUTION 88—EXPRESSING THE SENSE OF CONGRESS THAT THERE SHOULD CONTINUE TO BE PARITY BETWEEN THE ADJUSTMENTS IN THE PAY OF MEMBERS OF THE UNIFORMED SERVICES AND THE ADJUSTMENTS IN THE PAY OF CIVILIAN EMPLOYEES OF THE UNITED STATES

Mr. SARBANES (for himself, Ms. MIKULSKI, Mr. WARNER, Mr. AKAKA, Mr. ALLEN, Ms. COLLINS, Mr. KENNEDY, Mr. DURBIN, Mr. DAYTON, Mr. LEVIN, Mr. JOHNSON, and Mrs. MURRAY) submitted the following concurrent resolution; which was referred to the Committee on Governmental Affairs:

S. CON. RES. 88

Whereas members of the uniformed services of the United States and civilian employees of the United States make significant contributions to the general welfare of the United States, and are on the front lines in the fight against terrorism and in maintaining the Nation's defenses;

Whereas civilian employees of the United States play a crucial role in the fight against terrorism, as exemplified by—

(1) the civilian employees of the Department of Homeland Security and the Department of Defense who are working to ensure the security of the United States;

(2) the civilian employees of the Central Intelligence Agency and the Federal Bureau of Investigation who are investigating the September 11, 2001, terrorist attacks and working to prevent further terrorist attacks;

(3) the numerous skilled trade and craft civilian employees of the Federal Government who work side-by-side with the men and women of the armed forces to maintain and deploy our air and sea fleet safely and swiftly; and

(4) the employees of the Centers For Disease Control within the Department of Health and Human Services who work every day protecting Americans from bioterrorism and those at the Department of Agriculture who strive to keep the Nation's food supply safe;

Whereas civilian employees of the United States will continue to support and defend the United States during this difficult time;

Whereas in fiscal year 2004 Congress again reaffirmed its long-standing commitment to parity in pay adjustments for members of the uniformed services and all civilian employees in both the annual budget resolution and the Transportation, Treasury and Independent Agencies Appropriations Act, 2004; and

Whereas for fiscal year 2005, the Administration proposed a 3.5 percent pay raise for members of the uniformed services but only a 1.5 percent pay raise for the dedicated civilian employees of the United States, a disparity in adjustments that violates the traditional principle of parity of pay adjustments: Now, therefore, be it